

**Office of the State Controller**  
**2021 Cash Flow Template for Proprietary Funds**  
**Checklist**

**Agency #/Name:** \_\_\_\_\_

**GASB #** \_\_\_\_\_

**Date Reviewed:** \_\_\_\_\_ **Reviewer:** \_\_\_\_\_

Complete

**Verify** the FCCS Entity on Exh G is the 4 digit GASB number plus the number "0" and the letter "G". For example, State Health Plan should be 26290G.

**Verify** the FCCS Agency on Exh G is the 4 digit agency identifier in NCFS. For example, State Health Plan will be 0700. Note: if the same agency has multiple cash flows for different GASB's, the FCCS Agency will be the same. For example, DACS will be 1000 for each cash flow.

**If changes are made to any Exhibit, follow the instructions listed after Exhibit G steps.**

**Information Tab**

- 1 Verify operating receipts and payments internal/external service allocations total 100%. \_\_\_\_\_
- 2 Confirm TSERS allocation accounts agree to OSC template provided. \_\_\_\_\_
- 3 Confirm OPEB allocation accounts agree to OSC template provided. \_\_\_\_\_

**Exhibit A**

- 1 Scan error check cells. All should show "OK". None should show "ERROR". Any errors must be corrected before acceptance. \_\_\_\_\_
- 2 Ensure numbers entered on Exhibit A agree to the agency's DSS Comp 11P. \_\_\_\_\_
- 3 Review any restatements and confirm that they agree to Worksheet 431 BTA. \_\_\_\_\_

**Exhibit B**

- 1 Scan error check cells. All should show "OK". None should show "ERROR". Any errors must be corrected before acceptance. \_\_\_\_\_
- 2 Ensure numbers entered on Exhibit B agree to the agency's DSS 53P report. \_\_\_\_\_
- 3 Verify the increase/decrease in net position agrees to Exhibit A change in net position. \_\_\_\_\_

**Exhibit C**

- 1 Scan error check cells. All should show "OK". None should show "ERROR". Any errors must be corrected before acceptance. \_\_\_\_\_
- 2 Review amounts for reasonableness. Verify to WS 201/210 \_\_\_\_\_
- 3 Ensure that adjustments, transfers in, and transfers out on Exhibit C tie to the change in capital assets-nondepreciable and depreciable on Exhibit A. \_\_\_\_\_
- 4 Review any restatements and confirm they agree to Worksheet 430. \_\_\_\_\_

**Exhibit D**

- 1 Scan error check cells. All should show "OK". None should show "ERROR". Any errors must be corrected before acceptance. \_\_\_\_\_
- 2 Review amounts for reasonableness. Verify to WS 310 \_\_\_\_\_
- 3 Review any restatements and confirm they agree to Worksheet 430 \_\_\_\_\_

**Exhibit for Turnpike & Lottery**

- 1 Ensure that special exhibit for Turnpike and Lottery is present and error-free. \_\_\_\_\_

**Exhibits E through G**

- 1 Scan error check cells. All should show "OK". None should show "ERROR". Any errors must be corrected before acceptance. \_\_\_\_\_
- 2 Identify critical allocation issues that must be researched and corrected. \_\_\_\_\_

**Exhibit G**

- 1 Review Exhibit G (actual cash flow statement) for reasonableness, and compare with prior year. \_\_\_\_\_
- 2 Review the 4 sections of the cash flow statement: 1) cash flows from operating activities, 2) from noncapital financing activities; 3) from capital and related financing activities; and 4) from investing activities. Confirm appropriate sign (positive/negative) for caption title (e.g. Payments to other funds should be negative). \_\_\_\_\_
- 3 Review the captions in the 4 sections of the cash flow statement and the reconciliation section for consistency compared to the statement of net position and the operating statement (e.g. if Accounts Payable is on the Statement of net position, then the reconciliation should list a change in accounts payable). \_\_\_\_\_

**If changes are made to any Exhibit, follow the instructions below.**

**Steps for corrections to E-package file**

- 1) Mark the correction(s) in red on the original worksheet(s). \_\_\_\_\_
- 2) The filename for this agency's package is: \_\_\_\_\_
- 3) Open the file in the E-Packages folder and verify you have the correct file for this agency. \_\_\_\_\_
- 4) Key the correction in red font and save as the same filename in the E-Packages directory. \_\_\_\_\_
- 5) Write superseded and your initials and date on the original worksheet(s). \_\_\_\_\_
- 6) Print the revised worksheet(s) and re-review the applicable steps, adding tick marks. \_\_\_\_\_
- 7) Write "As rekeyed by OSC" with your initials and date on the revised worksheet. \_\_\_\_\_